

IMPLEMENTING EXECUTIVE ORDER NO. 90 ON THE RENEWAL OF REGISTRATION OF IMPORTED MOTOR VEHICLES BY THE LAND TRANSPORTATION OFFICE AND REQUIRING CUSTOMS CLEARANCE THEREFOR

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Pursuant to Executive Order No. 90, the following regulations are hereby issued to govern the issuance of customs clearance and car stickers for vehicles covered by said order:

SECTION 1. Assignment of Customs Unit at LTO — For facilitation in the acceptance of the compromise payment and the issuance of the customs clearance, a Customs Unit with sufficient personnel must be detailed at the LTO with the following functions:

1. Receive referrals by LTO for customs clearance;
2. Receive payment of the compromise payment described in Section 2;
3. Transmit to the appropriate customs office the documents covering the motor vehicle including proof of payment of duty and tax (if any) for those not availing of the compromise scheme;
4. Issue car stickers after clearance shall have been obtained;
5. Perform such other functions as Commissioner of Customs may prescribe in implementation of the EO.

SECTION 2. The compromise payment provided for under Section 3 of EO 90 shall be as follows:

A. FOR CARS: The compromise payment shall be a function of year model and weight classification as follows:

L

M

H

1988

P200,000

P225,000

P250,000

1989

225,000

250,000

275,000

1990

250,000

275,000

300,000

1991

275,000

300,000

325,000

1992

300,000

325,000

350,000

B. UTILITY VEHICLES: Compromise payment shall be a function of year model and kerbweight as follows;

2000 cc 2501 cc 3001 cc 3501 cc 4001 cc

2500 cc 3000 cc 3500 cc 4000 cc 4500 cc

1988 P 200,000 P220,000 P240,000 P260,000 P280,000

1989 220,000 240,000 260,000 280,000 300,000

1990 240,000 260,000 280,000 300,000 320,000

1991 260,000 280,000 300,000 320, 000 340,000

1992 280,000 300,000 320,000 340,000 350,000

SECTION 3. In case the owner of the vehicle or his representative refuses to pay the compromise payment in Section 2 hereof, the Bureau of Customs must determine the actual deficiency in duty and tax and collect the same before issuing the required clearance. Vehicle owners who will opt to go thru this route shall be disqualified from availing of the compromise payment scheme.

SECTION 4. Ten working days after the deficiency in duty and tax shall have been determined and no payment has been received, WSD must be issued against the vehicle. The WSD must be accordingly served by Customs with the assistance of the LTO and other concerned agencies.

SECTION 5. Immunities — Upon full payment of the compromise payment scheme provided for in Sec. 2 hereof or the actual deficiency as determined and implemented in Section 3, a Customs clearance shall be issued and forwarded directly to the LTO with the accompanying car sticker. The clearance shall absolve the taxpayer from any tax liability under the Tariff and Customs Code and the National Internal Revenue Code arising from his possession of the motor vehicles.

This Order takes effect immediately and all other issuances inconsistent herewith are hereby revoked.

Adopted: 10 June 1993

(Sgd.) ERNEST LEUNG
Acting Secretary

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